

RESOLUTION

NO: 2016-04-077

LIVINGSTON COUNTY

DATE: April 25, 2016

RESOLUTION AUTHORIZING LIVINGSTON COUNTY'S ANNUAL BUDGET PROCESS AND CALENDAR FOR 2017 - COUNTY ADMINISTRATION / FINANCE / BOARD

WHEREAS, the mission of Livingston County is to be an effective and efficient steward in delivering quality services within the constraints of sound fiscal policy. Our priority is to provide mandated services which may be enhanced and supplemented to improve the quality of life for all who work, reside and recreate in Livingston County; and

WHEREAS, the Livingston County 2015 – 2020 Strategic Plan has 7 goal areas identified including: Economic Development which includes Financial Integrity & Workforce Planning; Visionary Planning which includes Collaboration/ Cooperation/Consolidation; Safety; Roads; Communication; Courts; and Technology. Focusing on the goals and priorities identified in the strategic plan these priorities will continue to guide the 2017 annual budget process; and




WHEREAS, Livingston County's key economic indicators and economic forecasts for the nation, state, and region are positive and are continuing several consecutive years of economic recovery; and

WHEREAS, the rapid decline of revenues we experienced will continue to take years to regain to pre-recession levels thereby demanding governments at all levels respond by: ensuring annual revenues support annual expenditures; utilization of "Best Practices" for service delivery and outcome measures; continuing to focus on accountability & transparency; government, non-profits, and private industry must continue service delivery efforts of collaboration, cooperation and consolidation; and

WHEREAS, services / programs will need to be prioritized because current annual revenues will not support all of the service demands; or new sources of revenue will need to be secured; and

WHEREAS, the 2017 Budget will be created utilizing the MUNIS – ERP system.

THEREFORE BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopts the following objectives in the preparation of the 2017 Budget:

-  Preserve services essential to the health, safety and welfare of our residents as mandated by State Constitution and Statutes unavailable except through Livingston County Government.
-  Preserve/enhance services that support the County's Strategic Priorities and mission statement.
-  Services must be consistent with and sustainable within the fiscal parameters of the current and projected economic realities. It is acknowledged that this will require:
 - ❖ Cooperation / Collaboration / Sharing Services / Consolidation
 - ❖ Streamlining work flows
 - ❖ Program review and potential elimination
 - ❖ Inter-Local Government Cooperation
 - ❖ Utilizing effective state of the art Public/Private Partnerships
 - ❖ Utilizing technology applications that streamline operations to reduce future costs. Eliminate legacy applications which fail to improve efficiency.



-
-
- ❖ Challenge the status quo in all work processes to promote improvements.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs that the Government Finance Officers Association (GFOA) Distinguished Budget Format will continue to be used and expanded upon for the 2017 budget to create a document that is a: Policy Document, Operation Guide, Financial Plan and Communication Device. This began in the 2016 Budget process and will continue to be phased-in in 2017 and 2018. The following departments will be included in the second phase of execution for 2017: Facility Services, Animal Control, EMS, Central Dispatch, Veteran Services, Airport, Mi Works! MSU Extension, and LETS/Carpool.



BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs the above departments to define individual programs and services along with projected cost associated with those services.

BE IT FURTHER RESOLVED that positions are to be authorized during the budget process with each position being assigned a position control number maintained through MUNIS. Proposed positions with a definite funding source will be given first priority.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs a hybrid budget approach:

-  Capital Expenditure requests that reduce future costs and support the county 2015-2020 Strategic Plan will be reviewed / prioritized and authorized on a case-by-case basis.
-  Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs the following budget review process consistent with the attached budget calendar:

-  County Administration will provide departments with the projected amount of their personnel costs, Cost Allocation and Internal Service Fund charges (IT, Building Services & Car Pool) - Level 1 Budget.
 - ❖ In most cases, staffing will be funded at the 2016 approved staffing levels; however, workload indicators and declining revenues will also be taken into consideration.
 - ❖ General Fund Departments are encouraged to maintain budget requests at or below the adopted 2016 authorized budget.
-  Departments will prepare all other line-item budget detailed requests and submit through MUNIS - Level 2 Budget.
 - ❖ The creation of any new positions primarily funded by the General Fund is discouraged for FY 2017 and following one (1) year operating experience of the expanded jail. All new position requests (both General Fund and non-General Fund) shall provide justification for need and clearly reflect the

funding source to sustain the cost of the position. Position Request/Change Form will be submitted for all positions.

- ❖ Specific vendor / product / cost information shall be detailed for as many line-items as possible; however, to receive authorization to purchase with adoption of the 2017 Budget line-item detail is required for the following:
 - 801000-803000 - Professional Consultants, Attorney Fees Indigent and Legal Services,
 - 817000 – Membership Dues & Registration,
 - 819000-819999 – Contract Services,
 - 943300-943902 – Software Maintenance,
 - 957000-957001 – Employee Training/Seminars,
 - 973000 – Building Improvements,
 - 977000-977999 – Capital Equipment Purchases,
 - 989000-989700 – Capital Outlay.
- ❖ Capital Projects with an estimated cost of over \$50,000 must complete a return on investment analysis, including justification for need.



Budgets submitted by Departments including new positions, reorganizations, and capital project requests must have supporting justification and will be reviewed, analyzed, and recommended from Administration to the appropriate Board Committee - Level 3 Budget.



Budgets will be presented to the Finance Committee for recommendation to the Board of Commissioners - Level 4 Budget.



Board of Commissioners adopts the 2017 Livingston County Budget - Level 5.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs the following budget review process consistent with **the attached budget calendar**.

#

MOVED: Commissioner Green
SECONDED: Commissioner Williams
CARRIED: 9-0-0



2017 BUDGET CALENDAR



MAR	15TH	PLANNING	Begin gathering data for 2017 Capital Improvement Plan
APRIL	12TH	BOARD OF COMMISSIONERS	Approve Assessed Values
	20TH	FINANCE COMMITTEE	<ul style="list-style-type: none"> 2017 Budget Broad Goals and Planning Session Authorize 2017 Budget Process & Calendar
	30TH	PLANNING	2017 Capital Improvement Plan Final
MAY	16TH	REVENUE FORECAST COMMITTEE	Initial meeting
	25TH	EQUALIZATION	Equalization Values Approved by State
	TBD	DEPARTMENT DIRECTORS' MEETING	<ul style="list-style-type: none"> Provide 2017 Budget Process & Instructions to Depts Work on 2017 Department Level 1 Allocations
JUNE	1ST	ADMINISTRATION	ISF Operating and Capital Budgets to Administration
	13TH	BOARD OF COMMISSIONERS	Approved Resolution #2016-06-xxx to Adopt 2017 Millages
	22ND	REVENUE FORECAST COMMITTEE	2017 Level 1 Revenue Forecast Recommendation to Finance
	1ST TO 30TH	ADMINISTRATION	Work on 2017 Department Level 1 Allocations
JUL	15TH	ADMINISTRATION	Department Level 1 Allocations to Departments
	18TH TO 31ST	DEPARTMENTS	<ul style="list-style-type: none"> Work on 2017 Level 2 Requests
AUGUST	1ST TO 18TH	DEPARTMENTS	<ul style="list-style-type: none"> Work on 2017 Level 2 Requests
	12TH	DEPARTMENTS	Departments Final Level 2 Budget in MUNIS due
	15TH TO 24TH	ADMINISTRATION	Compile Department Requested Budgets
	24TH – 31ST	ADMINISTRATION	Meet with Departments to go over Level 2 Dept Request
SEP	1ST – 16TH	ADMINISTRATION	Meet with Departments to go over Level 2 Dept Request
	19TH – 23RD	ADMINISTRATION	Work on Level 3
OCTOBER	3RD	GENERAL GOVT/ HHS COMMITTEE	General Government and H&HS Review of Level 3 Operating Budgets / Capital Requests for Level 4 presentation to Finance Committee
	5TH	FINANCE COMMITTEE	Finance Review of Courts' Level 3 Operating Budgets / Capital Requests for Level 4 presentation to Finance Committee
	17TH	PUBLIC SAFETY/I&D COMMITTEE	Public Safety and I&D Review of Level 3 Operating Budgets/ Capital Requests, Recommendation for Level 4 presentation to Finance Committee
	24TH	BOC FULL BOARD	Approve Elected Officials Salaries
NOV	9TH	FINANCE COMMITTEE	Preliminary Level 4 Budgets presented
	14TH	BOC FULL BOARD	Public Hearing and Adoption of 2017 Level 5 Budget